

### **REMARKS**

The Advisory Action of May 24, 2007 was received and reviewed. The Examiner is thanked for reviewing this application. Reconsideration and withdrawal of the currently pending rejections are requested for the reasons advanced in detail below.

Filed concurrently herewith is a *Request for a One-Month Extension of Time* which extends the shortened statutory period of response to June 5, 2007. Accordingly, Applicants respectfully submit that this response is being timely filed.

Claims 1-27 are pending in the instant application, of which claims 1, 5, 9, 14, 19 and 23 being independent. By this Amendment, claims 1, 5, 9, 14, 19 and 23 are amended to clarify features of the present invention. Therefore, claims 1-27 remain pending.

In the previous detailed Office Action, claims 1, 4, 5, 8, 9, 12, 14, 17, 19, 22, 23 and 26 stand rejected under 35 U.S.C. §103(a) over Samavedam et al. (U.S. Pub. No. 2004/0023478 – hereafter Samavedam) in view of Chang (U.S. Patent No. 6,300,196 – hereafter Chang). Further, claims 2, 3, 6, 7, 10, 11, 13, 15, 16, 18, 20, 21, 24, 25 and 27 stand rejected under 35 U.S.C. §103(a) over Samavedam in view of Chang as applied to claims 1, 5, 14, 19 and 23, and further in view of Hori et al. (U.S. Patent No. 5,445,710 – hereafter Hori). These rejections are respectfully traversed at least for the reasons provided below.

Applicants respectfully submit that Samavedam, Chang, and Hori, taken alone or in combination, fail to disclose, teach or suggest all of the features as recited in the amended claims. For example, amended independent claims 1, 5, 9, 14, 19 and 23 recite, *inter alia*, the feature of “removing the tapered sidewall portion of the first pattern with anisotropic etching to form a second pattern.” The Examiner asserts that Samavedam substantially discloses the claimed invention. The Examiner admits that Samavedam lacks Applicants’ tapered sidewall feature, however, the Examiner further asserts that the combination of Samavedam with Chang teaches forming a second pattern by removing the tapered sidewall portion of the first with anisotropic etching. (See FIG. 5G, col. 6, lines 60-65 of Chang). Still further, the Examiner asserts that Chang provides a detailed discussion of the formation of tapered sidewalls by anisotropic etching. (See FIGS. 5C, 5F, 5G and 5H, col. 5, lines 62-67 and col. 6, lines 1-4, lines 31-39, lines 47-49 and lines 60-65 of Chang).

However, Applicants contend that Chang may disclose the formation of tapered

sidewalls by anisotropic etching, but Chang does not teach or suggest the feature of removing the tapered sidewall portion of the first pattern with anisotropic etching to form a second pattern, as presently claimed. Thus, it cannot be said that the combination of Samavedam with Chang makes obvious the feature of removing the tapered sidewall portion of the first pattern with anisotropic etching to form a second pattern, as presently claimed.

Hori does not cure the deficiencies of Samavedam and Chang. Therefore, Applicants respectfully submit that independent claims 1, 5, 9, 14, 19 and 23 are allowable as discussed previously. Further, any claim that depends from an allowable claim is allowable as well. Thus, Applicants respectfully request that the rejection of dependent claims 2-4, 6-8, 10-13, 15-18, 20-22 and 24-27 likewise be removed.

In view of the foregoing, it is respectfully requested that the rejections of record be reconsidered and withdrawn by the Examiner, that claims 1-27 be allowed and that the application be passed to issue. If a conference would expedite prosecution of the instant application, the Examiner is hereby invited to telephone the undersigned to arrange such a conference.

Respectfully submitted,

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